	NOTES TO THE F	INA	NCIAL STATEMENTS FOR THE YE	2009 2009	2008
				R	R
1	CAPITAL COMMITMENTS	H			
	Commitments in respect of capital expenditure  - Approved and contracted for			8 130 000	6 230 0
	Infrestructure	Ħ		8 130 000	6 230 0
_	Community Heritage	$\vdash$			
	Other	H			
_	Approved but not yet contracted for Infrastructure	-		0	2 800 00
	Community			-	1 600 00
	Heritege Other	H		-	
	Total	$\Box$		8 130 000	8 830 0
	Total	$\vdash$		3 130 332	
_	This expenditure will be financed from:	Н			
	- Government Grants	$\Box$		8 130 000	8 430 0
	Capital Replacement Reserve     External Loans	Н			
	- Own Resources			-	400 0
	- District Council Grants	+		8 130 000	8 830 0
		$\Box$			
2	RELATED PARTIES	+			
	There are no known related parties				
23	POST BALANCE SHEET EVENTS	$\forall$			
	There have been no post balance sheet events				
24	COMPARISON WITH BUDGET				
-	1		20.00.00.00.00.00		
	The comparison of the Municipality's actual finance Annexure E(1) and E(2).	ciał p	erformence with that budgeted is se	t out in	
25	CORRECTION OF PRIOR PERIOD ERROR				
1	During the year ended 30 June 2008 funds & rese correct reserve in the statement of changes in net	rves	were inappropriately disclosed on the	te face of the belence sheet and not realloc	sated to
	The comparative amounts were restated as follow	rs:			
	Housing development fund				
	Balance previously reported	+			-100 348.
	Transfer from Statutory funds				23 1
	Resteted belance es at 1 July 2007	+			
	Capitelisation reserve	F			
	Balence previously reported				-11 098 273
	Transfer from Statutory funds	+			-8 240 3
	Transfer from Non-distributeble reserves Resteted balance as at 1 July 2007	土			-19 338 6
	Government Grant reserve	+-			
	Balence previously reported				-17 086
	Transfer from Non-distributable reserves Transfer from Distributable reserves	+-			-21 588
	Restated balance as et 1 July 2007	$\pm$			-38 655 (
	Revaluation reserve	+-			
	Balance previously reported	1			-2 829 231 2 973
	Transfer from Non-distributable reserves Restated balence es et 1 July 2007	+			144
		1			
	Stetutory funds  Balance previously reported	+			-2 958 246
	Transfer to Housing development fund	-			-23 190 2 981 436
	Transfer to Cepitalisation reserve Restated balance as at 1 July 2007	+			2 301 430
		1			
	Non-distributable reserves  Balance previously reported	+			-29 419 226
	Transfer to Capitalisation reserve	1			8 240 4 112
_	Transfer to Reveluation reserve Transfer to Government grant reserve	+			17 066
	Restated balance as at 1 July 2007	T			
	Distributable reserves	+			
	Balance previously reported	T			-7 085 2 270
	Transfer to Government Grant reserve Transfer to Accumulated surplus				4 815
	Restated balance es at 1 July 2007	-			
	Other reserves	-			
	Balence previously reported	-			-1 835 1 835
	Transfer to Accumulated surplus Restated balence as at 1 July 2007	1			, 500
		1			
	Accumulated surplus  Balance previously reported	+			-12 464
	Transfer from Distributable reserves	-			-6 750
	Transfer from Other reserves Restated balance es et 1 July 2007	-			-19 215
_					
	2 Vet edjustment				

	1	eDUMBE MUN	CIPALITY		
			FOR THE VEAR ENDE	D 20 HINE 2009	
	NOTES TO TH	E FINANCIAL STATEMENTS	FOR THE TEAR ENDE	2009	2008
_				R	R
	INTANGIBLE ASSETS				
	30-Jun-09				
	Reconciliation of Carrying Value	Website costs	Computer software	Total	
-		R	R	R	
_	Carrying Values at 1 July 2008	0	35 573	35 573	
-	Cost	0	578 887	578 887	
	Accumulated depreciation	0	-543 315	-543 315	
-	Acquisitions	- 0	. 0	0	
_	Capital under construction	0	1	0	
_	Depreciation	0	0		
_	Carrying value of disposals				
_	Cost	C		0	
	Accumulated depreciation		0	0	
	Carrying Values at 30 June 2009			35 573	
-	Cost	(	1	578 887	
-	Accumulated depreciation		-543 315	-543 315	
	Depreciation was calculated manually on the				
	Only expenditure relating to computer software		ini as beaningin bee heal	angible assets.	

			APPENDIX A			
	eDUMBE MUNICIPA	IPALITY: SCHEDI	JLE OF EXTERNA	LITY: SCHEDULE OF EXTERNAL LOANS AS AT 30 JUNE 2009	JUNE 2009	
CATEBUIAL DANS	Loan	Redeemable	Balance at	Received	Redeemed	Balance at
EVI ENIMAL EUMINO	Number		30/06/2007	during the	written off	30/06/2008
				period	during the	
					period	
LONG-TERM LOANS			2	œ	2	œ
				000 009		000 000
				0		0
			0	000 009	0	000 009
Total long-term loans						
GOVERNMENT LOANS						
				0	0	0
				0	0	0
Total government loans				0		
TOTAL LOANS				000 009 0	0	000 009 0

Land and Buildings 11.377 842  Land and Building 10.767 061  Building 22.144 903  Infrastructure Celectricity 10.877 953  Roads 10.877 953	eDL										
d Buildings	G G G G G G G G G G G G G G G G G G G	<b>EDUMBE MUNICIPALITY: ANALY</b>	TY: ANALYSIS OF	PROPERTY, PLAN	IT AND EQUIPME	SIS OF PROPERTY, PLANT AND EQUIPMENT (INCLUDING INTANGIBLES) AS AT 30 JUNE 2009	ANGIBLES) AS A	AT 30 JUNE 2009			
d Buildings								Accumulated	Accumulated Depreciation		
d Buildings			Cost Revaluation	Under	Disposals/		Opening		Disposals/	Closing	auley spines
Land and Buildings Land Building Building Infrastructure Electricity Roads	-	Additions	Rehabilitation	Construction	Transfers	Closing Balance	Balance	Additions	Transfers	Dalance	Carrying value
Building Building Infrastructure Electricity Roads			100 100			11 675 729	0				11 675 729
Building Infrastructure Electricity Roads	11 377 842		788 /67				1 696 637	0		0 1 696 637	9 070 424
Infrastructure Electricity Roads	10 767 061	0	100 100				1 696 637			1 696 637	20 746 153
Infrastructure Electricity Roads	22 144 903	0	78/ 88/								
Electricity Roads							C			0	0
Roads	0	A CONTRACTOR OF THE CONTRACTOR				14 839 83	2 816 909	583 397		3 400 306	11 439 531
	10877951	3 961 885				0000				0	0
Sewerage	0									0 0	0
Water	0					14 839 83	281690	583 397		3 400 306	11 439 531
	10 877 951	3 961 885	0								
Community Assets	C					0		0			
Alports						0				20010	707 271
Building	173 491					173 491			0	31 004	EVO 8
Recreational Facilities	114 032					114 032					0100
Secunty Measures	200 411	0		0	0	287 523	136 273			0 136 2/3	007 101
	78/ 273										
Oak a A anata										501.01	91 996
Otto Assets	132 100	7 999			0			3 400		4005	17 845
Bise and Containers	16 250	5 600						L	+	1	650 803
Computer Equipment	765 206	51 456			17 498		111741		2		
Computer Software	578 887	0				2/888/	401			0	
Emergency Equipment	0					A0 EC	77.8		0	8 775	31 725
Fire Equipment	40 500						1,1	18 99	4	160 453	1 232 413
Furniture and Fittings	1 285 780	107 086							0	3 142	13 358
Medical equipment	16 500							47 238	00	0 136 142	669 479
Office Equipment	544 370	261 250			00000	,			0	0 798 940	1 250 962
Vehicles Tractors etc.	1 921 902	178 000			3				0	0 5 198	
Plant and Equipment	31 690					76 650	24 072	1 409	6	0 25 482	
Tools and equipment	67 400	9 250			27 72	25	-	11	17	0 1 861 599	4 071 813
	5 400 585	620 640									
LOTAL	38 710 962	4 582 525	297 887		0 67 498	8 43 523 876	6 392 837	37 701 978	80	7 094 815	36 408 747
	C+CC action to	The state of the s	ate								

				2	2000						
		eDUMBE MUNICI	NICIPALITY: SE	EGMENT ANAL	YSIS OF PRO	OPERTY, PLAN	PALITY: SEGMENT ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT	N			
				30 J	30 JUNE 2009						
			3000					Accumulated Depreciation	reciation		
			1600		Disposals/	a de la companya de l	Opening Balance Additions		Disposals/ Transfers	Closing	Carrying value
	Opening Balance Additions	Additions	Rehabilitation	Construction		Burn	0				
							769 100	16.872	0	785 062	3 714 236
Community services	4 108 930	92 481	297 887	7	0	4	269 80		0		623 283
	020 002	21 893			0	721 913	94 037				517 245
Executive & Council					0	860 548	313 727	29 576	0	2	
Corporate Services	619 823	71.047			-	97 100	18 544	0	0	18 544	78 556
Health	97 100	0				17.0	1 056 768	12 781		1 069 549	16 912 729
Financial Services & Estates	17 845 094	154 681			17 490		27.056			0 27 536	162 270
Municipal Manager	185 856	3 950					24 313	7		31 902	188 577
Planning & Tourism	178 206	6 42 273			0		A10 646			412 646	1 277 984
Sports and Recreation	1 690 630	0				1 690 630				25 558	142 242
Traffic	167 800	0						83088		4 282 084	12 811 941
Tochnical Soculos	13 117 503	3 64 637		3 961 885	20 000	17 084 02	200			0	
		C			0	0	0				
Sewerage					0	0	0	0		0	
Water			700 700	3 961 885	67 498	43 523 876	6 392 837	701 978		0 7 094 815	36 429 062
TOTAL	38 710 962	620 640		Ì							

2008   Actual Income   Actua							
2008   Actual Surplus/ (Deficit)   Actual mome   Actual	o o	DUMBE DISTRICT	MUNICIPALITY: SE	SMENTAL STATEMENT OF FINANCIAL P	ERFORMANCE FO	R THE YEAR ENDED	
Surplus   Surplus   Council General   Council							
Actual expenditure         Long         Actual Income         Actual Income         2009				30 JUNE 2009			
R         R         R           R         R         R         R           0         5 016 462         -3 892 462         Council General         2 095 962         6 475 751           0         126 129         -126 612         Municipal Manager         0         728 916           12 33 61 693         -5 893 533         -5 893 533         Technical Services         2 74 003         728 916           12 5 893 533         -5 893 533         Technical Services         0         0         0           12 6 471 473         -4 758 021         Tourism         2 230 489         15 400 769         -1           12 6 17 46         17 158 459         Financial Services and Admin         2 8638 484         15 400 769         -1           12 723 416         2 500 127         Electricy         6 170 133         6 730 264         -1           12 33 887 996         97 446         TOTAL         40 592 189         46 094 543         -1	2008	2008 Actual expenditure	2008 Surplus/ (Deficit)		2009 Actual Income	2009 Actual expenditure	
R         K         Council General         2 095 962         6 475 751			c		2	R	~
5 016 462       -3 892 462       Council General       2 095 962       6 475 751         126 129       -126 129       Corporate Services       0       728 916         361 693       -126 561       Municipal Manices       274 003       728 916         5 893 533       -5 893 533       Technical Services       0       728 916         6 471 473       -4 758 021       Technical Services and Admin       2 230 489       15 400 769       -1         723 416       235 820       Financial Services and Admin       1 183 118       866 306       -1         6 775 544       -2 500 127       Electricy       6 170 133       6 770 133       6 6 770 133       46 094 543         33 887 996       97 446       TOTAL       40 592 189       46 094 543	~	~	~				
5 U1b 402     -0 0 22 402     Corporate Services     0     728 916       126 129     -126 561     Municipal Manager     274 003     728 916       361 693     -126 561     Municipal Manager     0     0       5 893 533     -5 893 533     Technical Services     0     0       6 471 473     -4 758 021     Financial Services and Admin     2 230 489     15 400 769       723 416     235 820     Refuse     6 170 133     6 793 264       6 775 544     -2 500 127     Electricy     6 170 133     46 094 543       33 887 996     97 446     TOTAL     40 592 189     46 094 543				Council General	2 095 962		-4 379 789
120 129     120 129     728 916       361 693     -126 561     Municipal Manager     274 003     728 916       5 893 533     -5 893 533     Technical Services     0     0       6 471 473     -4 758 021     Tourism     2 230 489     15 400 769       6 471 473     -4 758 021     Financial Services and Admin     2 8 638 484     15 829 538       723 416     2 35 820     Refuse     6 170 133     6 793 264       6 775 544     -2 500 127     Electricy     6 170 133     6 793 264       33 887 996     97 446     TOTAL     40 592 189     46 094 543	1 124 000	٥	?	Corporate Services	0		
361 693     -126 501     Municipal manages     0     0       5 893 533     -5 893 533     Technical Services     0     0       6 471 473     -4 758 021     Tourism     2 230 489     15 400 769     -1       8 519 746     17 158 459     Financial Services and Admin     28 638 484     15 829 538     1       723 416     235 820     Refuse     6 170 133     6 793 264       6 775 544     -2 500 127     Electricy     6 170 133     6 793 264       33 887 996     97 446     TOTAL     40 592 189     46 094 543	0			Manager Manager	274 003		-424 91
5 893 533       Technical Services         6 471 473       -4 758 021         6 471 473       -4 758 021         723 416       17 158 459         6 773 544       -2 500 127         8 519 746       17 158 459         723 416       235 820         8 775 544       -2 500 127         8 519 746       17 158 459         8 6 793 264         1 183 118       866 306         8 6 793 264         1 183 118       6 793 264         1 183 118       6 793 264         1 183 118       46 094 543	235 132			Mullicipal Manage			
6 471 473       -4 758 021       Community Development, Planning and Tourism       2 230 489       15 400 769       -1         8 519 746       17 158 459       Financial Services and Admin       28 638 484       15 829 538       1         723 416       235 820       Refuse       Refuse       6 170 133       6 793 264         6 775 544       -2 500 127       Electricy       6 170 133       6 793 264         33 887 996       97 446       TOTAL       40 592 189       46 094 543	C			Technical Services			
6 471 473				Community Development, Planning and	000		
8 519 746 17 158 459 Financial Services and Admin 28 638 484 15 629 550 1572 416 235 820 Refuse 6 170 133 6 793 264 6 775 544 -2 500 127 Electricy 6 170 133 6 793 264 46 094 543 46 094 543	4 740 AED			OUTISITI	7 230 403		
723 416 235 820 Refuse 1 183 118 866 306	1 / 13 432			Financial Services and Admin	28 638 484	CI	7
723 416 259 820 6 775 544 -2 500 127 Electricy 6 170 133 6 793 264 33 887 996 97 446 TOTAL 40 592 189 46 094 543	25 678 205	0		Rofiled	1 183 118		
6 775 544 -2 500 127 Electricy 40 592 189 46 094 543 45 996 97 446 TOTAL 40 592 189 46 094 543	959 236			DO THE STATE OF TH	6 170 133		
33 887 996 97 446 TOTAL 40 592 189 46 094 543	4 275 417			Electricy			
33 887 996 97 446 TOTAL					AN 592 189		
	33 985 442			TOTAL			

And the second s		APPENDIX E(1)	(1)		
EDUMBE MUNICIPALITY: ACTUAL VER	CTUAL VERSUS BU	DGET (REVENUE AN	ID EXPENDITURE)	FOR THE	SUS BUDGET (REVENUE AND EXPENDITURE) FOR THE YEAR ENDED 30 JUNE 2009
	200 <u>9</u> Actual	2009 Budget	2009 Variance	2009 Variance	Explanation of Significant Variances greater
REVENUE	<b>C</b>	œ	2	%	Budget excluded conditional grants whose
والمامات والمرادة	16 002 426	17 166 000	-1 163 574	-7	conditions were met and transferred to revenue
Government grants and substitues	5 498 133	5 540 812	-42 679	-	
Service charges	2 686 455	2 361 366	325 089	14	
Rates Income	12 913 704	13 034 662	-120 958	-	
Office services levices	2 698 742	419 335	2 279 407	544	
Kental Incollie	0	0	0	100	Not budgeted for
Interest earned	39 799 460	38 522 175	1 277 285	က	
lotal Keveliue					
EXPENDITURE		100	A 021 05A	35	
Employee related costs	19 054 119	14 123 005	4 931 034	200	Book nov not hudgeted for
Pemineration of councillors	427 579	2 256 100	170 979 1-	- 0-	Maintituding to covinge in Indigent relief
industrial expenses	8 880 208	10 926 695	-2 046 487	-18	Majority due to savirige in magent circ
General aspenden	0	150 000	-150 000	-100	I ime spent greater than budget
Audit Fee	1 232 691	5 582 500	-4 349 809	100	Not budgeted for
Grants and subsidies paid	E 457 006	3 510 190	1 947 717	55	
Electricity purchases	7 747 522	71 126	7 171 396	10083	Water and Sewer debtors provided for
Bad debts	1 242 322				Staff members suspended which was not budgeted
and form	252 830	400 000	-147 170	-37	for
Contract services	0	0	0		
Donaire and maintenance	2 827 187	1 183 000	1 644 187	139	
Spalls and maintenance	0	0	0	100	Not budgeted for
Loss on sale of asset	701 978	319 500	382 478	120	Additions greater than budget
Depredation Total Expenditure	46 077 019	38 522 175	7 554 844	20	
NET STIRBITIS/ (DEFICIT) FOR THE YEAR	-6 277 559	0-			

				APPENDIX E(2)	(2)		
eDUMBE MUNIC	IPALITY: ACTUA	L VERSUS BUE	GET (ACQUISITIC	ON OF PROPE	RTY, PLANT A	ND EQUIP	EDUMBE MUNICIPALITY: ACTUAL VERSUS BUDGET (ACQUISITION OF PROPERTY, PLANT AND EQUIPMENT) FOR THE YEAR ENDED 30 JUNE 2009
	2009 Actual	2009 Under Construction	2009 Total Additions	2009 Budget	2009 Variance	Ce	Explanation of Significant Variances greater than
	<b>~</b> I	ΔI	XI	~	ΥI	9	IO /o versus bauder
	351 514		351 514		-351 514	-100	Not budgeted for
Community services	21 893		21 893		-21 893	-100	Not budgeted for
Executive & Couries	200 12		240 725		-240 725	-100	Not budgeted for
Corporate Services	24.04.7						Actual costs greater than budget. More assets acquired
Financial Services &	154 681		154 681	0	-154 681	-100	than budgeted for
Estates	3 950		3 950		-3 950	-100	Not budgeted for
Municipal Ivial lagel	70 070		42 273		-42 273	-100	Not budgeted for
Planning & Tourism	64 637	3 961 885	4 0	8 830 000	4 803 479	54	More roads constructed than planned
l ecunical pervices	879 673			8 830 000			